## RULE 6.8(A) REPORT OF THE HOUSE COMMITTEE ON CIVIL LAW AND PROCEDURE ON HOUSE BILL NO. $\underline{674}$

April 24, 2012	
Date	

## I. SUMMARY OF JOINT RESOLUTION

This report is for House Bill No. <u>674</u> of the 2012 Regular Session by Representative <u>Robideaux</u>, proposing to <u>add Const. Art. VII, Section 21(L)</u> of the Constitution.

Authorizes the Board of Commerce and Industry to grant ad valorem exemption contracts for businesses located in parishes which have chosen to participate in a program established for the granting of such contracts.

## II. CONCLUSION

The proposed measure cannot be accomplished statutorily.

Due to the constitutionally-mandated assessment of ad valorem taxes pursuant to Const. Art. VII, Section 18, exemptions from such taxation would have to be granted by the constitution.

## III. OTHER PENDING MEASURES

II. OTHER LENDING MEASURES
Total joint resolutions introduced: <u>49</u>
Total joint resolutions reported by other standing committees: 14
HB497 also adds a Paragraph (L) to Const. Art. VII, Section 21, which creates a technical conflict, but not a substantive conflict.
HB611 is a duplicate of HB674.
V. RECOMMENDATION
With Amendments
Without Amendmentsx